

Instructions for Gasoline Distributor's Schedule of Disbursements

General Information

Disbursement Schedules are required to provide detail in support of sales reported on the Gasoline Tax Return. Schedules may be reproduced. Detail for each disbursement is required. Sub-totals of sales by product and customer are requested.

List the Company Name, Registration Number (from your Gas Tax Return), FEIN, Schedule Type (5, 6, 7, 8, 9, 10 or 22), the Product Code, and the Month/Year on each Schedule. Use separate Schedules for each product type. **Circle or clearly indicate the product type and blend percentage (example: E10) that pertains to items on the Schedule.**

Blends of Ethanol and Gasoline (E01 – E99) or Methanol and Gasoline (M01 – M99) should be reported on the gasoline distributor return when in inventory as a blended product and as the gallons are sold as a blended product.

List disbursements on separate schedules based on the following categories:

<u>Schedule</u>	<u>Description</u>
5	Gallons sold with Maine excise tax. (Taxable sales to Licensed Distributors must be reported).
6	Gallons sold to licensed distributors excise tax exempt.
7	Gallons exported out-of-state. Indicate the State exported to under "destination". Exports occur when title passes outside of Maine.
8	Bulk sales to the U. S. Government.
9	Bulk sales to political subdivisions of this State.
10	Gallons of jet fuel delivered into aircraft engaged in international flight.
22	Dealer credit card sales to the U. S. Government.

Column Instructions

Column 1	List the Carrier Name if known. If schedules are filled in by hand, use a straight line as a ditto mark if the carrier name is repeated. If you transport your own product, enter "self".
Column 2	List the Carrier FEIN if known.
Column 3	List the mode of transportation using the following codes: J = Trucks, R = Railroad, B = Barge, PL = Pipeline, S = Ship (or barge), BA = Book Adjustment, ST = Stock Transfer.
Column 4	List the product Origin and Destination. At a minimum, list the State or Province abbreviation. More precise detail like a terminal or city name is allowable.
Column 5	List the customer name (Sold To). Make sure the customer name is correct and not a name known only to you like "Town Garage".
Column 6	List the customer FEIN if known.
Column 7	Enter the date product was sold (delivery date). Do not use the invoice date or the date paid.
Column 8	If the Bill of Lading (BOL) number for the transaction is known, use the BOL number. If you do not have a BOL #, use the invoice number.
Column 9	List gallons sold in gross gallons (not adjusted for temperature).

If Schedules are sub-totaled, clearly indicate that the amount is a sub-total. Provide a Grand Total at the end of each Schedule. Record the Grand Total in whole gallons on the appropriate Sales line of the Gasoline Distributor Tax Return. Note – Schedule 5 sales detail (Taxable Sales) only is required for sales to Licensed Distributors.